

State of Kansas  
County

2018

Coffey County

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

County Val.  
534,057.19

Fire Val. 2,140,930  
Osage Co. 532,964,343  
Coffee Co. 535,105,273

NO

County Clerk's Use Only

Nov 1, 2017 Total  
Assessed Valuation

1.790

Assisted by:

Philippine Journal of Accountancy

James Gamble & Co. Inc.

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See accompanying summary of significant forecast assumptions and accountants' compilation report.

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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners  
Coffey County, Kansas  
110 S. 6th Street  
Burlington, KS 66839

Management is responsible for the accompanying historical financial statements of Coffey County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2016, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of Coffey County, Kansas, for the years ending December 31, 2017 and 2018 in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

### Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants  
Chanute, Kansas  
July 24, 2017

Jarred, Gilmore & Phillips, PA  
CERTIFIED PUBLIC ACCOUNTANTS

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## Computation to Determine Limit for 2018

## Amount of Levy

|   |      |                   |
|---|------|-------------------|
| 1. Total tax levy amount in 2017 budget | + \$ | 26,500,579        |
| 2. Debt service levy in 2017 budget     | - \$ | 0                 |
| 3. Tax levy excluding debt service      | \$   | <u>26,500,579</u> |

## 2017 Valuation Information for Valuation Adjustments

|  |    |                    |                   |
|--|----|--------------------|-------------------|
| 4. New improvements for 2017:  | +  | <u>7,009,817</u>   |                   |
| 5. Increase in personal property for 2017:   |    |                    |                   |
| 5a. Personal property 2017   | +  | <u>3,983,482</u>   |                   |
| 5b. Personal property 2016   | -  | <u>3,439,072</u>   |                   |
| 5c. Increase in personal property (5a minus 5b)  | +  | <u>544,410</u>     |                   |
|  |    |                    | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2017:  |    | <u>539,983</u>     |                   |
| 7. Total valuation adjustment (sum of 4, 5c, and 6)  |    | <u>8,094,210</u>   |                   |
| 8. Total estimated valuation July 1, 2017  |    | <u>533,708,966</u> |                   |
| 9. Total valuation   |    | <u>533,708,966</u> |                   |
| 10. Factor for increase (7 divided by 9)   |    | <u>0.01517</u>     |                   |
| 11. Amount of increase (10 times 3)  | +  | \$ <u>401,907</u>  |                   |
| 12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ | <u>26,902,486</u>  |                   |
| 13. Debt service levy in this 2018 budget  |    | <u>0</u>           |                   |
| 14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   |    | <u>26,902,486</u>  |                   |
| 15. Consumer Price Index for all urban consumers for calendar year 2016  |    | <u>1.4%</u>        |                   |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ | <u>371,008</u>     |                   |
| 17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ | <u>27,273,494</u>  |                   |

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17, you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

See accompanying summary of significant forecast assumptions and accountants' compilation report.



Coffey County

2018

Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To:   | Actual<br>Amount for<br>2016 | Current<br>Amount for<br>2017 | Proposed<br>Amount for<br>2018 | Transfers<br>Authorized by<br>Statute |
|--|--------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| General Fund                             | Special Capital Improvement Fund     | 580,000                      | 1,456,000                     | 2,247,727                      | Res. 730                              |
| General Fund                             | Special Equipment Reserve Fund       | 137,000                      | -                             | -                              | 19-119                                |
| General Fund                             | Risk Management Reserve Fund         | 66,500                       | -                             | -                              | Res #816-A                            |
| General Fund                             | Technology Office Reserve Fund       | 165,000                      | -                             | -                              | Res #633                              |
| General Fund                             | Community Improvement Reserve Fund   | 1,052,000                    | -                             | -                              | Res #744                              |
| General Fund                             | Fiber Optic System Construction Fund | 200,000                      | -                             | -                              |                                       |
| Economic Development Fund                | Risk Management Reserve Fund         | 55,000                       | -                             | -                              | Res #816-A                            |
| Employee Benefits Fund                   | Risk Management Reserve Fund         | 570,000                      | -                             | -                              | Res #816-A                            |
| Health Fund                              | Special Equipment Reserve Fund       | 18,000                       | -                             | -                              | 19-119                                |
| Health Fund                              | Risk Management Reserve Fund         | 61,000                       | -                             | -                              |                                       |
| Noxious Weed Fund                        | Special Noxious Weed Fund            | 50,000                       | 50,000                        | 50,000                         | K.S.A. 2-1318                         |
| Road & Bridge                            | Special Equipment Reserve Fund       | 100,000                      | -                             | -                              | 19-119                                |
| Road & Bridge                            | Special Highway Fund                 | 500,000                      | -                             | -                              | 65-590                                |
| Motor Vehicle Operating Fund             | General Fund                         | 49,497                       | 65,000                        | 65,000                         | K.S.A. 8-145                          |
|  |                                      |                              |                               |                                |                                       |
|  |                                      |                              |                               |                                |                                       |
|  |                                      |                              |                               |                                |                                       |
|  | Total                                | 3,603,997                    | 1,571,000                     | 2,362,727                      |                                       |
|  | Adjustments*                         |                              | 65,000                        | 65,000                         |                                       |
|  | Adjusted Totals                      | 3,603,997                    | 1,506,000                     | 2,297,727                      |                                       |

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.  
See accompanying summary of significant forecast assumptions and accountants' compilation report.



## Allocation for Year 2018

0.00023

See accompanying summary of significant accounting assumptions and accountants' compilation report.

| Type of Debt               | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2017 | Date Due |           | Amount Due 2017 |           | Amount Due 2018 |           |
|----------------------------|---------------|--------------------|-----------------|---------------|--|----------|-----------|-----------------|-----------|-----------------|-----------|
|                            |               |                    |                 |               |  | Interest | Principal | Interest        | Principal | Interest        | Principal |
| General Obligation:        |               |                    |                 |               |  |          |           |                 |           |                 |           |
| None                       |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
| <b>Total G.O. Bonds:</b>   |               |                    |                 |               | 0  |          |           |                 | 0         | 0               | 0         |
| Revenue Bonds:             |               |                    |                 |               |  |          |           |                 |           |                 |           |
| None                       |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
| <b>Total Revenue Bonds</b> |               |                    |                 |               | 0  |          |           |                 | 0         | 0               | 0         |
| Other:                     |               |                    |                 |               |  |          |           |                 |           |                 |           |
| None                       |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
|                            |               |                    |                 |               |  |          |           |                 |           |                 |           |
| <b>Total Other</b>         |               |                    |                 |               | 0  |          |           |                 | 0         | 0               | 0         |
| <b>Total Indebtedness</b>  |               |                    |                 |               | 0  |          |           |                 | 0         | 0               | 0         |

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## STATEMENT OF CONDITIONAL LEASE PURCHASE AND CERTIFICATE OF PARTICIPATION\*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2017 | Payments Due 2017 | Payments Due 2018 |
|-----------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| None            |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 |   |                                  |                   |                   |
|                 |               |                           |                 | Totals                                      | 0                                | 0                 | 0                 |

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.  
See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH A TAX LEVY

See accompanying summary of significant forecast assumptions and accountants' compilation report.



Coffey County

2018

FUND PAGE - GENERAL

Adopted Budget

General

|  | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Resources Available:                       | 13,142,846                    | 15,633,532                         | 2,117,495                        |
| Expenditures:                              |                               |                                    |                                  |
| County Commission                          | 169,761                       | 187,990                            | 191,229                          |
| County Clerk                               | 155,971                       | 184,875                            | 202,183                          |
| County Treasurer                           | 190,172                       | 213,366                            | 232,568                          |
| County Attorney                            | 144,092                       | 163,388                            | 166,809                          |
| Register of Deeds                          | 115,369                       | 132,000                            | 136,000                          |
| Unified Court                              | 106,824                       | 145,997                            | 146,824                          |
| Courthouse General                         | 609,415                       | 937,251                            | 962,476                          |
| Airport                                    | 260,000                       | 260,000                            | 285,000                          |
| Appraiser                                  | 486,829                       | 607,412                            | 661,469                          |
| County Counselor                           | 58,356                        | 66,252                             | 70,669                           |
| Election                                   | 135,287                       | 326,047                            | 349,276                          |
| Janitor                                    | 125,604                       | 147,533                            | 162,975                          |
| Technology                                 | 137,619                       | 175,400                            | 179,750                          |
| Technology Training & Equipment            | 73,709                        | 230,000                            | 230,000                          |
| Wellness Program                           | 31,276                        | 40,000                             | 40,000                           |
| Kansas Legal Services                      | 8,000                         | 8,000                              | 9,000                            |
| Construction - Public Works                | 1,000,000                     | 1,000,000                          | 1,200,000                        |
| Equipment - Public Works                   | 225,115                       | 570,000                            | 565,000                          |
| Public Safety - Sheriff                    | 1,612,789                     | 1,810,080                          | 1,863,800                        |
| Sheriff - Corrections                      | 425,328                       | 442,150                            | 524,075                          |
| Juvenile Detention                         | 9,360                         | 10,000                             | 10,000                           |
| Emergency Management                       | 221,225                       | 292,610                            | 320,913                          |
| Local Emergency Planning Committee         | 558                           | 3,000                              | 3,000                            |
| Joint Services Building                    | 4,134                         | 6,000                              | 6,000                            |
| Agricultural Appropriations                | 87,000                        | 69,000                             | 71,000                           |
| Culture and Recreation Appropriations      | 231,000                       | 236,250                            | 236,250                          |
| Coffey County Lake                         | 130,666                       | 137,100                            | 148,200                          |
| Economic Development Department            | 385,136                       | 0                                  | 0                                |
| Landfill                                   | 13,083                        | 100,000                            | 120,000                          |
| Recycling                                  | 148,442                       | 215,000                            | 213,400                          |
| Household Hazardous Waste                  | 5,752                         | 10,000                             | 10,000                           |
| Lake Region Solid Waste Authority          | 4,000                         | 4,000                              | 4,000                            |
| Social Services for Aged and Poor          | 440,128                       | 607,500                            | 514,155                          |
| Fiber Optic Construction                   | 0                             | 600,000                            | 600,000                          |
| Capital Outlay Projects                    | 1,169,838                     | 1,850,000                          | 2,450,000                        |
| Community Improvement                      | 41,229                        | 1,227,000                          | 1,807,000                        |
| Operating Transfers to                     | 2,200,500                     | 1,456,000                          | 2,247,726                        |
| 0  | 0                             | 0                                  | 0                                |
| 0  | 0                             | 0                                  | 0                                |
| 0  | 0                             | 0                                  | 0                                |
| Subtotal                                   | 11,163,567                    | 14,471,201                         | 16,940,747                       |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
| Cash Forward (2018 column)                 | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                    |                                  |
| Total Expenditures                         | 11,163,567                    | 14,471,201                         | 16,940,747                       |
| Unencumbered Cash Balance Dec 31           | 1,979,279                     | 1,162,331                          | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:    | 12,042,498                    | 14,718,954                         | 16,940,747                       |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 16,940,747                       |
|  |                               | Tax Required                       | 14,823,252                       |
|  |                               | Delinquent Comp Rate: 0.2%         | 31,129                           |
|  |                               | Amount of 2017 Ad Valorem Tax      | 14,854,381                       |

See accompanying summary of significant forecast assumptions and accountants' compilation report.  
Page No. 7a

2018

## FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

|                      | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|----------------------|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:        |                               |                                   |                                  |
| County Commision     |                               |                                   |                                  |
| Personal Services    | 162,484                       | 180,000                           | 176,504                          |
| Contractual Services | 7,161                         | 7,840                             | 11,875                           |
| Commodities          | 116                           | 150                               | 2,450                            |
| Capital Outlay       | 0                             |                                   | 400                              |
| Total                | 169,761                       | 187,990                           | 191,229                          |
| County Clerk         |                               |                                   |                                  |
| Personal Services    | 145,388                       | 172,300                           | 185,683                          |
| Contractual Services | 2,734                         | 3,200                             | 6,000                            |
| Commodities          | 4,698                         | 5,200                             | 6,000                            |
| Capital Outlay       | 3,151                         | 4,175                             | 4,500                            |
| Total                | 155,971                       | 184,875                           | 202,183                          |
| County Treasurer     |                               |                                   |                                  |
| Personal Services    | 188,751                       | 211,800                           | 221,718                          |
| Contractual Services | 955                           | 1,000                             | 4,000                            |
| Commodities          | 466                           | 566                               | 4,000                            |
| Capital Outlay       | 0                             | 0                                 | 2,850                            |
| Total                | 190,172                       | 213,366                           | 232,568                          |
| County Attorney      |                               |                                   |                                  |
| Personal Services    | 132,037                       | 150,000                           | 168,159                          |
| Contractual Services | 9,979                         | 11,000                            | 15,850                           |
| Commodities          | 2,076                         | 2,388                             | 2,000                            |
| Capital Outlay       | 0                             | 0                                 | 800                              |
| Reimbursed Expense   | 0                             | 0                                 | (20,000)                         |
| Total                | 144,092                       | 163,388                           | 166,809                          |
| Register of Deeds    |                               |                                   |                                  |
| Personal Services    | 113,170                       | 130,000                           | 130,200                          |
| Contractual Services | 2,803                         | 3,000                             | 4,000                            |
| Commodities          | 1,998                         | 2,000                             | 4,500                            |
| Capital Outlay       | 130                           | 150                               | 500                              |
| Reimbursed Expense   | (2,732)                       | (3,150)                           | (3,200)                          |
| Total                | 115,369                       | 132,000                           | 136,000                          |
| Unified Court        |                               |                                   |                                  |
| Contractual Services | 87,132                        | 119,000                           | 113,500                          |
| Commodities          | 4,802                         | 5,500                             | 10,000                           |
| Capital Outlay       | 20,155                        | 23,000                            | 25,000                           |
| Reimbursed Expense   | (5,265)                       | (1,503)                           | (1,676)                          |
| Total                | 106,824                       | 145,997                           | 146,824                          |
| Courthouse General   |                               |                                   |                                  |
| Personal Services    | 86,491                        | 133,000                           | 132,426                          |
| Contractual Services | 472,843                       | 730,000                           | 629,574                          |
| Commodities          | 23,423                        | 35,000                            | 70,000                           |
| Capital Outlay       | 40,727                        | 53,000                            | 145,000                          |
| Reimbursed Expense   | (14,069)                      | (13,749)                          | (14,524)                         |
| Total                | 609,415                       | 937,251                           | 962,476                          |
| Airport              |                               |                                   |                                  |
| Contractual Services | 260,000                       | 260,000                           | 285,000                          |
|                      |                               |                                   |                                  |
|                      |                               |                                   |                                  |
| Total                | 260,000                       | 260,000                           | 285,000                          |
| Total - Page 7b      | 1,751,604                     | 2,224,867                         | 2,323,089                        |

See accompanying summary of significant forecast assumptions and accountants' compilation report.



Coffey County

2018

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

| Expenditures:                   | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|---------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Appraiser                       |                               |                                   |                                  |
| Personal Services               | 461,054                       | 575,000                           | 596,469                          |
| Contractual Services            | 15,946                        | 20,000                            | 22,000                           |
| Commodities                     | 7,115                         | 8,000                             | 18,000                           |
| Capital Outlay                  | 2,714                         | 4,412                             | 25,000                           |
| Total                           | 486,829                       | 607,412                           | 661,469                          |
| County Counselor                |                               |                                   |                                  |
| Personal Services               | 57,934                        | 65,750                            | 66,219                           |
| Contractual Services            | 422                           | 502                               | 4,450                            |
| Total                           | 58,356                        | 66,252                            | 70,669                           |
| Election                        |                               |                                   |                                  |
| Personal Services               | 98,403                        | 237,000                           | 134,276                          |
| Contractual Services            | 27,232                        | 66,000                            | 35,000                           |
| Commodities                     | 8,809                         | 21,000                            | 10,000                           |
| Capital Outlay                  | 870                           | 2,047                             | 170,000                          |
| Reimbursed Expense              | (27)                          | 0                                 | 0                                |
| Total                           | 135,287                       | 326,047                           | 349,276                          |
| Janitor                         |                               |                                   |                                  |
| Personal Services               | 118,147                       | 139,000                           | 137,100                          |
| Contractual Services            | 0                             | 0                                 | 3,875                            |
| Commodities                     | 7,457                         | 8,533                             | 17,000                           |
| Capital Outlay                  | 0                             | 0                                 | 5,000                            |
| Total                           | 125,604                       | 147,533                           | 162,975                          |
| Technology                      |                               |                                   |                                  |
| Personal Services               | 122,703                       | 139,900                           | 147,900                          |
| Contractual Services            | 6,984                         | 17,000                            | 12,850                           |
| Commodities                     | 1,005                         | 8,500                             | 8,500                            |
| Capital Outlay                  | 6,927                         | 10,000                            | 10,500                           |
| Total                           | 137,619                       | 175,400                           | 179,750                          |
| Technology Training & Equipment |                               |                                   |                                  |
| Contractual Services            | 62,532                        | 110,000                           | 110,000                          |
| Commodities                     | 0                             | 0                                 | 0                                |
| Capital Outlay                  | 15,514                        | 124,000                           | 124,000                          |
| Reimbursed Expense              | (4,337)                       | (4,000)                           | (4,000)                          |
| Total                           | 73,709                        | 230,000                           | 230,000                          |
| Wellness Program                |                               |                                   |                                  |
| Personal Services               | 0                             | 0                                 | 12,200                           |
| Contractual Services            | 14,976                        | 18,000                            | 25,800                           |
| Commodities                     | 14,700                        | 18,000                            | 2,000                            |
| Capital Outlay                  | 1,600                         | 4,000                             |                                  |
| Total                           | 31,276                        | 40,000                            | 40,000                           |
| Kansas Legal Services           |                               |                                   |                                  |
| Contractual Services            | 8,000                         | 8,000                             | 9,000                            |
| Total                           | 8,000                         | 8,000                             | 9,000                            |
| Total - Page 7c                 | 1,056,680                     | 1,600,644                         | 1,703,139                        |

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

|                                    | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:                      |                               |                                   |                                  |
| Construction - Public Works        |                               |                                   |                                  |
| Asphalt Program                    | 1,000,000                     | 1,000,000                         | 1,200,000                        |
|                                    |                               |                                   |                                  |
|                                    |                               |                                   |                                  |
| Total                              | 1,000,000                     | 1,000,000                         | 1,200,000                        |
| Equipment - Public Works           |                               |                                   |                                  |
| Equipment                          | 225,115                       | 570,000                           | 565,000                          |
|                                    |                               |                                   |                                  |
|                                    |                               |                                   |                                  |
| Total                              | 225,115                       | 570,000                           | 565,000                          |
| Public Safety - Sheriff            |                               |                                   |                                  |
| Personal Services                  | 1,244,035                     | 1,396,000                         | 1,413,000                        |
| Contractual Services               | 121,097                       | 136,000                           | 136,000                          |
| Commodities                        | 169,888                       | 192,000                           | 175,000                          |
| Capital Outlay                     | 91,008                        | 99,080                            | 152,800                          |
| Reimbursed Expense                 | (13,239)                      | (13,000)                          | (13,000)                         |
| Total                              | 1,612,789                     | 1,810,080                         | 1,863,800                        |
| Sheriff - Corrections              |                               |                                   |                                  |
| Personal Services                  | 334,862                       | 340,000                           | 400,000                          |
| Contractual Services               | 71,540                        | 75,000                            | 81,000                           |
| Commodities                        | 13,476                        | 16,000                            | 16,200                           |
| Capital Outlay                     | 5,450                         | 11,150                            | 26,875                           |
| Total                              | 425,328                       | 442,150                           | 524,075                          |
| Juvenile Detention                 |                               |                                   |                                  |
| Contractual Services               | 9,360                         | 10,000                            | 10,000                           |
|                                    |                               |                                   |                                  |
|                                    |                               |                                   |                                  |
| Total                              | 9,360                         | 10,000                            | 10,000                           |
| Emergency Management               |                               |                                   |                                  |
| Personal Services                  | 192,021                       | 254,000                           | 226,088                          |
| Contractual Services               | 18,237                        | 24,000                            | 30,800                           |
| Commodities                        | 7,947                         | 10,000                            | 11,825                           |
| Capital Outlay                     | 3,567                         | 5,000                             | 52,200                           |
| Reimbursed Expense                 | (547)                         | (390)                             | 0                                |
| Total                              | 221,225                       | 292,610                           | 320,913                          |
| Local Emergency Planning Committee |                               |                                   |                                  |
| Contractual Services               | 350                           | 2,000                             | 3,000                            |
| Commodities                        | 208                           | 1,000                             |                                  |
|                                    |                               |                                   |                                  |
| Total                              | 558                           | 3,000                             | 3,000                            |
| Joint Services Building            |                               |                                   |                                  |
| Contractual Services               | 3,071                         | 4,500                             | 6,000                            |
| Commodities                        | 226                           | 500                               | 0                                |
| Capital Outlay                     | 837                           | 1,000                             | 0                                |
| Total                              | 4,134                         | 6,000                             | 6,000                            |
| Total - Page 7d                    | 3,498,509                     | 4,133,840                         | 4,492,788                        |

See accompanying summary of significant forecast assumptions and accountants' compilation report.



## FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

Expenditures:

|                                       | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|---------------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Agricultural Appropriations           |                               |                                   |                                  |
| Conservation District                 | 40,000                        | 42,000                            | 44,000                           |
| Fair                                  | 15,000                        | 15,000                            | 15,000                           |
| R C & D                               | 2,000                         | 2,000                             | 2,000                            |
| Fair Building                         | 30,000                        | 10,000                            | 10,000                           |
| Total                                 | 87,000                        | 69,000                            | 71,000                           |
| Culture and Recreation Appropriations |                               |                                   |                                  |
| SOS Appropriation                     | 0                             | 5,250                             | 5,250                            |
| Parks and Recreation                  | 225,000                       | 225,000                           | 225,000                          |
| Arts Council                          | 6,000                         | 6,000                             | 6,000                            |
| Total                                 | 231,000                       | 236,250                           | 236,250                          |
| Coffey County Lake                    |                               |                                   |                                  |
| Personal Services                     | 120,204                       | 125,000                           | 139,000                          |
| Contractual Services                  | 1,426                         | 1,500                             | 1,200                            |
| Commodities                           | 8,217                         | 9,600                             | 7,000                            |
| Capital Outlay                        | 819                           | 1,000                             | 1,000                            |
| Total                                 | 130,666                       | 137,100                           | 148,200                          |
| Economic Development Department       |                               |                                   |                                  |
| Contractual Services                  | 385,136                       | 0                                 | 0                                |
| Total                                 | 385,136                       | 0                                 | 0                                |
| Landfill                              |                               |                                   |                                  |
| Contractual Services                  | 13,083                        | 20,000                            | 20,000                           |
| Reimbursed Expenses to Solid Waste    | 0                             | 80,000                            | 100,000                          |
| Total                                 | 13,083                        | 100,000                           | 120,000                          |
| Recycling                             |                               |                                   |                                  |
| Personal Services                     | 119,226                       | 173,000                           | 136,900                          |
| Contractual Services                  | 14,431                        | 21,000                            | 25,000                           |
| Commodities                           | 14,785                        | 21,000                            | 35,000                           |
| Capital Outlay                        | 0                             |                                   | 51,500                           |
| Reimbursements                        |                               |                                   | (35,000)                         |
| Total                                 | 148,442                       | 215,000                           | 213,400                          |
| Household Hazardous Waste             |                               |                                   |                                  |
| Personal Services                     | 0                             | 0                                 | 0                                |
| Contractual Services                  | 4,233                         | 7,000                             | 6,000                            |
| Commodities                           | 1,519                         | 3,000                             | 3,500                            |
| Capital Outlay                        |                               |                                   | 500                              |
| Total                                 | 5,752                         | 10,000                            | 10,000                           |
| Lake Region Solid Waste Authority     |                               |                                   |                                  |
| Contractual Services                  | 4,000                         | 4,000                             | 4,000                            |
| Total                                 | 4,000                         | 4,000                             | 4,000                            |
| Social Services for Aged and Poor     |                               |                                   |                                  |
| Transportation                        | 137,628                       | 284,000                           | 210,405                          |
| Resource Council                      | 0                             | 1,500                             | 0                                |
| CASA                                  | 4,500                         | 4,500                             | 4,500                            |
| Agency of Aging                       | 77,000                        | 77,500                            | 78,250                           |
| Housing Authority                     | 221,000                       | 240,000                           | 221,000                          |
| Total                                 | 440,128                       | 607,500                           | 514,155                          |
| Total - Page 7e                       | 1,445,207                     | 1,378,850                         | 1,317,005                        |

See accompanying summary of significant forecast assumptions and accountants' compilation report.

2018

## FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

|   | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures:                           |                               |                                   |                                  |
| Fiber Optic Construction                |                               |                                   |                                  |
| Contractual Services                    | 0                             | 600,000                           | 600,000                          |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Total                                   | 0                             | 600,000                           | 600,000                          |
| Capital Outlay Projects                 |                               |                                   |                                  |
| Capital Outlay                          | 169,838                       | 850,000                           | 1,389,000                        |
| Cities Infrastructure                   | 1,000,000                     | 1,000,000                         | 1,000,000                        |
| Capital Outlay - Reimbursed Expenses to |                               |                                   |                                  |
| Emergency Telephone Fund                | 0                             | 0                                 | 61,000                           |
| Total                                   | 1,169,838                     | 1,850,000                         | 2,450,000                        |
| Community Improvement                   |                               |                                   |                                  |
| Contractual Services                    | 41,229                        | 1,227,000                         | 1,807,000                        |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Total                                   | 41,229                        | 1,227,000                         | 1,807,000                        |
| Operating Transfers to                  |                               |                                   |                                  |
| Special Capital Improvement Fund        | 580,000                       | 1,456,000                         | 2,247,726                        |
| Special Equipment Reserve Fund          | 137,000                       | 0                                 | 0                                |
| Risk Management Reserve Fund            | 66,500                        | 0                                 | 0                                |
| Technology Office Reserve Fund          | 165,000                       | 0                                 | 0                                |
| Community Improvement Reserve Fund      | 1,052,000                     | 0                                 | 0                                |
| Fiber Optic System Construction Fund    | 200,000                       | 0                                 | 0                                |
| Total                                   | 2,200,500                     | 1,456,000                         | 2,247,726                        |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Total                                   | 0                             | 0                                 | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Total                                   | 0                             | 0                                 | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Total                                   | 0                             | 0                                 | 0                                |
| Total - Page 7f                         | 3,411,567                     | 5,133,000                         | 7,104,726                        |
| Total - Page 7b                         | 1,751,604                     | 2,224,867                         | 2,323,089                        |
| Total - Page 7c                         | 1,056,680                     | 1,600,644                         | 1,703,139                        |
| Total - Page 7d                         | 3,498,509                     | 4,133,840                         | 4,492,788                        |
| Total - Page 7e                         | 1,445,207                     | 1,378,850                         | 1,317,005                        |
| Total Detail Expenditures**             | 11,163,567                    | 14,471,201                        | 16,940,747                       |

\*\* Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

See accompanying summary of significant forecast assumptions and accountants' compilation report.



FUND PAGE FOR FUNDS WITH A TAX LEVY

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## Road & Bridge

Page No. 9



FUND PAGE - ROAD

Adopted Budget

### Road & Bridge

See accompanying summary of significant forecast assumptions and accountants' compilation report.  
Page No. 9a

## Adopted Budget

### Road & Bridge Fund

\*\* Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

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Coffey County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Ambulance Fund           | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 2,679                         | 1                                  | 1                                |
| Receipts:                                  |                               |                                    |                                  |
| Ad Valorem Tax                             | 958,909                       | 989,029                            | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                             | 1,603                         | 2,405                              | 2,405                            |
| Motor Vehicle Tax                          | 8,510                         | 22,273                             | 18,936                           |
| Recreational Vehicle Tax                   | 409                           | 1,087                              | 890                              |
| 16/20 M Vehicle Tax                        | 510                           | 1,271                              | 995                              |
| Commercial Vehicle Tax                     | 741                           | 2,044                              | 1,964                            |
| Watercraft Tax                             | 0                             | 269                                | 224                              |
| In Lieu of Tax                             | 1,499                         | 1,369                              | 1,369                            |
|  |                               |                                    |                                  |
| Interest on Idle Funds                     | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                    |                                  |
| Total Receipts                             | 972,181                       | 1,019,747                          | 26,783                           |
| Resources Available:                       | 974,860                       | 1,019,748                          | 26,784                           |
| Expenditures:                              |                               |                                    |                                  |
| Public Safety                              |                               |                                    |                                  |
| Appropriation                              | 974,859                       | 1,019,747                          | 1,019,747                        |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
| Cash Forward (2018 column)                 | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                    |                                  |
| Total Expenditures                         | 974,859                       | 1,019,747                          | 1,019,747                        |
| Unencumbered Cash Balance Dec 31           | 1                             | 1                                  | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:    | 977,000                       | 1,019,747                          | 1,019,747                        |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 1,019,747                        |
|  |                               | Tax Required                       | 992,963                          |
|  |                               | Delinquent Comp Rate: 0.2%         | 2,085                            |
|  |                               | Amount of 2017 Ad Valorem Tax      | 995,048                          |

| Adopted Budget<br>Conservation District Fund | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1              | 528                           | 0                                  | 0                                |
| Receipts:                                    |                               |                                    |                                  |
| Ad Valorem Tax                               | 28,256                        | 29,222                             | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                               | 92                            | 71                                 | 71                               |
| Motor Vehicle Tax                            | 633                           | 655                                | 560                              |
| Recreational Vehicle Tax                     | 30                            | 32                                 | 26                               |
| 16/20 M Vehicle Tax                          | 37                            | 37                                 | 29                               |
| Commercial Vehicle Tax                       | 55                            | 60                                 | 58                               |
| Watercraft Tax                               | 0                             | 8                                  | 7                                |
| In Lieu of Tax                               | 44                            | 40                                 | 40                               |
|  |                               |                                    |                                  |
| Interest on Idle Funds                       | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate           | 0                             | 0                                  | 0                                |
| Miscellaneous                                | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec   |                               |                                    |                                  |
| Total Receipts                               | 29,147                        | 30,125                             | 791                              |
| Resources Available:                         | 29,675                        | 30,125                             | 791                              |
| Expenditures:                                |                               |                                    |                                  |
| Agriculture                                  |                               |                                    |                                  |
| Appropriation                                | 29,675                        | 30,125                             | 30,125                           |
|  |                               |                                    |                                  |
|  |                               |                                    |                                  |
| Cash Forward (2018 column)                   | 0                             | 0                                  | 0                                |
| Miscellaneous                                | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp   |                               |                                    |                                  |
| Total Expenditures                           | 29,675                        | 30,125                             | 30,125                           |
| Unencumbered Cash Balance Dec 31             | 0                             | 0                                  | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:      | 30,125                        | 30,125                             | 30,125                           |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 30,125                           |
|  |                               | Tax Required                       | 29,334                           |
|  |                               | Delinquent Comp Rate: 0.2%         | 62                               |
|  |                               | Amount of 2017 Ad Valorem Tax      | 29,396                           |

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Coffey County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget                             | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| <b>Economic Development Fund</b>           |                               |                                    |                                  |
| Unencumbered Cash Balance Jan 1            | 5,906                         | 3,018                              | 1,705                            |
| Receipts:                                  |                               |                                    |                                  |
| Ad Valorem Tax                             | 207,704                       | 224,029                            | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                             | 615                           | 521                                | 521                              |
| Motor Vehicle Tax                          | 4,596                         | 4,828                              | 4,289                            |
| Recreational Vehicle Tax                   | 221                           | 236                                | 202                              |
| 16/20 M Vehicle Tax                        | 211                           | 275                                | 225                              |
| Commercial Vehicle Tax                     | 400                           | 443                                | 445                              |
| Watercraft Tax                             | 0                             | 58                                 | 51                               |
| In Lieu of Tax                             | 325                           | 297                                | 297                              |
|  |                               |                                    |                                  |
| Interest on Idle Funds                     | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                    |                                  |
| <b>Total Receipts</b>                      | <b>214,072</b>                | <b>230,687</b>                     | <b>6,030</b>                     |
| Resources Available:                       | 219,978                       | 233,705                            | 7,735                            |
| Expenditures:                              |                               |                                    |                                  |
| Economic Development                       |                               |                                    |                                  |
| Personal Services                          | 84,554                        | 93,410                             | 95,100                           |
| Contractual Services                       | 31,329                        | 42,455                             | 55,600                           |
| Commodities                                | 2,506                         | 4,550                              | 3,800                            |
| Capital Outlay                             | 43,571                        | 91,585                             | 152,500                          |
| Operating Transfers to:                    |                               |                                    |                                  |
| Special Capital Improvement Fund           | 0                             | 0                                  | 0                                |
| Risk Management Reserve Fund               | 55,000                        | 0                                  | 0                                |
| Cash Forward (2018 column)                 | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                    |                                  |
| <b>Total Expenditures</b>                  | <b>216,960</b>                | <b>232,000</b>                     | <b>307,000</b>                   |
| Unencumbered Cash Balance Dec 31           | 3,018                         | 1,705                              | xxxxxxxxxxxxxxxx                 |
| 2016/2017/2018 Budget Authority Amount:    | 220,000                       | 232,000                            | 307,000                          |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 307,000                          |
|  |                               | Tax Required                       | 299,265                          |
| Delinquent Comp Rate:                      | 0.2%                          |                                    | 628                              |
| Amount of 2017 Ad Valorem Tax              |                               |                                    | 299,893                          |

Adopted Budget

| Employee Benefits Fund                     | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 152,542                       | 203,759                            | 49,787                           |
| Receipts:                                  |                               |                                    |                                  |
| Ad Valorem Tax                             | 3,415,600                     | 3,641,582                          | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                             | 9,007                         | 8,567                              | 8,567                            |
| Motor Vehicle Tax                          | 67,430                        | 79,358                             | 69,723                           |
| Recreational Vehicle Tax                   | 3,245                         | 3,874                              | 3,277                            |
| 16/20 M Vehicle Tax                        | 3,048                         | 4,528                              | 3,665                            |
| Commercial Vehicle Tax                     | 5,873                         | 7,282                              | 7,230                            |
| Watercraft Tax                             | 0                             | 959                                | 825                              |
| In Lieu of Tax                             | 5,342                         | 4,878                              | 4,878                            |
|  |                               |                                    |                                  |
| Interest on Idle Funds                     | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                    |                                  |
| <b>Total Receipts</b>                      | <b>3,509,545</b>              | <b>3,751,028</b>                   | <b>98,165</b>                    |
| Resources Available:                       | 3,662,087                     | 3,954,787                          | 147,952                          |
| Expenditures:                              |                               |                                    |                                  |
| General Government                         |                               |                                    |                                  |
| Contractual Services                       | 0                             | 0                                  | 0                                |
| Health Insurance                           | 1,606,317                     | 1,950,000                          | 2,300,000                        |
| KPERS                                      | 642,394                       | 530,000                            | 900,000                          |
| Social Security                            | 495,034                       | 850,000                            | 600,000                          |
| Unemployment                               | 14,854                        | 25,000                             | 25,000                           |
| Workmen's Compensation                     | 129,729                       | 300,000                            | 300,000                          |
| Health Savings                             | 0                             | 250,000                            | 275,000                          |
| Reimbursed Expenses                        | 0                             | 0                                  | 0                                |
| Operating Transfers to:                    |                               |                                    |                                  |
| Risk Management Reserve                    | 570,000                       | 0                                  | 0                                |
| Cash Forward (2018 column)                 | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                    |                                  |
| <b>Total Expenditures</b>                  | <b>3,458,328</b>              | <b>3,905,000</b>                   | <b>4,400,000</b>                 |
| Unencumbered Cash Balance Dec 31           | 203,759                       | 49,787                             | xxxxxxxxxxxxxxxx                 |
| 2016/2017/2018 Budget Authority Amount:    | 3,520,000                     | 3,905,000                          | 4,400,000                        |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 4,400,000                        |
|  |                               | Tax Required                       | 4,252,048                        |
| Delinquent Comp Rate:                      | 0.2%                          |                                    | 8,929                            |
| Amount of 2017 Ad Valorem Tax              |                               |                                    | 4,260,977                        |

See accompanying summary of significant forecast assumptions and accountants' compilation report.



Coffey County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Extension Council Fund   | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 1,274                         | 1                                  | 0                                |
| Receipts:                                  |                               |                                    |                                  |
| Ad Valorem Tax                             | 155,164                       | 161,844                            | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                             | 437                           | 389                                | 389                              |
| Motor Vehicle Tax                          | 3,045                         | 3,604                              | 3,099                            |
| Recreational Vehicle Tax                   | 147                           | 176                                | 146                              |
| 16/20-M Vehicle Tax                        | 162                           | 206                                | 163                              |
| Commercial Vehicle Tax                     | 265                           | 331                                | 321                              |
| Watercraft Tax                             | 0                             | 44                                 | 37                               |
| In Lieu of Tax                             | 243                           | 222                                | 222                              |
|  |                               |                                    |                                  |
| Interest on Idle Funds                     | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                    |                                  |
| Total Receipts                             | 159,463                       | 166,816                            | 4,377                            |
| Resources Available:                       | 160,737                       | 166,817                            | 4,377                            |
| Expenditures:                              |                               |                                    |                                  |
| Agriculture                                |                               |                                    |                                  |
| Appropriation                              | 160,736                       | 166,817                            | 175,000                          |
|  |                               |                                    |                                  |
| Cash Forward (2018 column)                 | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                    |                                  |
| Total Expenditures                         | 160,736                       | 166,817                            | 175,000                          |
| Unencumbered Cash Balance Dec 31           | 1                             | 0                                  | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:    | 161,200                       | 166,838                            | 175,000                          |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 175,000                          |
|  |                               | Tax Required                       | 170,623                          |
|  |                               | Delinquent Comp Rate: 0.2%         | 358                              |
|  |                               | Amount of 2017 Ad Valorem Tax      | 170,981                          |

| Adopted Budget<br>Health Fund              | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 100,260                       | 143,443                            | 89,184                           |
| Receipts:                                  |                               |                                    |                                  |
| Ad Valorem Tax                             | 344,059                       | 343,021                            | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                             | 850                           | 863                                | 863                              |
| Motor Vehicle Tax                          | 5,730                         | 7,994                              | 6,568                            |
| Recreational Vehicle Tax                   | 276                           | 390                                | 309                              |
| 16/20-M Vehicle Tax                        | 352                           | 456                                | 345                              |
| Commercial Vehicle Tax                     | 499                           | 734                                | 681                              |
| Watercraft Tax                             | 0                             | 97                                 | 78                               |
| In Lieu of Tax                             | 538                           | 491                                | 491                              |
| State Grant                                | 47,600                        | 32,000                             | 32,000                           |
| Federal Grant                              | 0                             | 0                                  | 0                                |
| Service Fees                               | 203,142                       | 130,150                            | 130,150                          |
| Sale of Surplus Property                   | 0                             | 0                                  | 0                                |
| Interest on Idle Funds                     | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                    |                                  |
| Total Receipts                             | 603,046                       | 516,196                            | 171,485                          |
| Resources Available:                       | 703,306                       | 659,639                            | 260,669                          |
| Expenditures:                              |                               |                                    |                                  |
| Health:                                    |                               |                                    |                                  |
| Personal Services                          | 317,363                       | 361,022                            | 384,069                          |
| Contractual Services                       | 24,871                        | 41,020                             | 41,050                           |
| Commodities                                | 135,993                       | 153,250                            | 172,850                          |
| Capital Outlay                             | 2,639                         | 15,163                             | 13,240                           |
| Reimbursed Expense                         | (3)                           | 0                                  | 0                                |
| Operating Transfers to                     |                               |                                    |                                  |
| Special Equipment Reserve Fund             | 18,000                        | 0                                  | 0                                |
| Risk Management Reserve Fund               | 61,000                        | 0                                  | 0                                |
| Cash Forward (2018 column)                 | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                    |                                  |
| Total Expenditures                         | 559,863                       | 570,455                            | 611,209                          |
| Unencumbered Cash Balance Dec 31           | 143,443                       | 89,184                             | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:    | 567,234                       | 570,455                            | 611,209                          |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 611,209                          |
|  |                               | Tax Required                       | 350,540                          |
|  |                               | Delinquent Comp Rate: 0.2%         | 736                              |
|  |                               | Amount of 2017 Ad Valorem Tax      | 351,276                          |

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Historical Society Fund  | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 2,371                         | 0                                  | 0                                |
| Receipts:                                  |                               |                                    |                                  |
| Ad Valorem Tax                             | 260,263                       | 268,716                            | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                             | 733                           | 653                                | 653                              |
| Motor Vehicle Tax                          | 4,955                         | 6,047                              | 5,145                            |
| Recreational Vehicle Tax                   | 239                           | 345                                | 242                              |
| 16/20 M Vehicle Tax                        | 274                           | 295                                | 270                              |
| Commercial Vehicle Tax                     | 432                           | 555                                | 534                              |
| Watercraft Tax                             | 0                             | 73                                 | 61                               |
| In Lieu of Tax                             | 407                           | 372                                | 372                              |
|  |                               |                                    |                                  |
| Interest on Idle Funds                     | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                    |                                  |
| Total Receipts                             | 267,303                       | 277,056                            | 7,277                            |
| Resources Available:                       | 269,674                       | 277,056                            | 7,277                            |
| Expenditures:                              |                               |                                    |                                  |
| Culture and Recreation                     |                               |                                    |                                  |
| Appropriation                              | 269,674                       | 277,056                            | 279,959                          |
|  |                               |                                    |                                  |
| Cash Forward (2018 column)                 | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                    |                                  |
| Total Expenditures                         | 269,674                       | 277,056                            | 279,959                          |
| Unencumbered Cash Balance Dec 31           | 0                             | 0                                  | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:    | 270,170                       | 277,325                            | 279,959                          |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 279,959                          |
|  |                               | Tax Required                       | 272,682                          |
| Delinquent Comp Rate:                      |                               | 0.2%                               | 573                              |
| Amount of 2017 Ad Valorem Tax              |                               |                                    | 273,255                          |

| Adopted Budget<br>Hospital Maintenance Fund | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1             | 3,658                         | 1                                  | 1                                |
| Receipts:                                   |                               |                                    |                                  |
| Ad Valorem Tax                              | 610,231                       | 1,000,194                          | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                              | 1,744                         | 1,531                              | 1,531                            |
| Motor Vehicle Tax                           | 13,238                        | 14,177                             | 19,150                           |
| Recreational Vehicle Tax                    | 637                           | 692                                | 900                              |
| 16/20 M Vehicle Tax                         | 670                           | 809                                | 1,007                            |
| Commercial Vehicle Tax                      | 1,153                         | 1,301                              | 1,986                            |
| Watercraft Tax                              | 0                             | 171                                | 227                              |
| In Lieu of Tax                              | 954                           | 872                                | 872                              |
|   |                               |                                    |                                  |
| Interest on Idle Funds                      | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate          | 0                             | 0                                  | 0                                |
| Miscellaneous                               | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec  |                               |                                    |                                  |
| Total Receipts                              | 628,627                       | 1,019,747                          | 25,673                           |
| Resources Available:                        | 632,285                       | 1,019,748                          | 25,674                           |
| Expenditures:                               |                               |                                    |                                  |
| Health                                      |                               |                                    |                                  |
| Appropriation                               | 632,284                       | 1,019,747                          | 1,019,747                        |
|   |                               |                                    |                                  |
| Cash Forward (2018 column)                  | 0                             |                                    |                                  |
| Miscellaneous                               | 0                             |                                    |                                  |
| Does miscellaneous exceed 10% of Total Exp  |                               |                                    |                                  |
| Total Expenditures                          | 632,284                       | 1,019,747                          | 1,019,747                        |
| Unencumbered Cash Balance Dec 31            | 1                             | 1                                  | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:     | 635,003                       | 1,019,747                          | 1,019,747                        |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 1,019,747                        |
|   |                               | Tax Required                       | 994,073                          |
| Delinquent Comp Rate:                       |                               | 0.2%                               | 2,088                            |
| Amount of 2017 Ad Valorem Tax               |                               |                                    | 996,161                          |

See accompanying summary of significant forecast assumptions and accountants' compilation report.



## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Library Fund

|  | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 9,025                         | 1                                 | 0                                |
| Receipts:                                  |                               |                                   |                                  |
| Ad Valorem Tax                             | 984,508                       | 994,457                           | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                             | 3,095                         | 2,469                             | 2,469                            |
| Motor Vehicle Tax                          | 21,020                        | 22,877                            | 19,040                           |
| Recreational Vehicle Tax                   | 1,012                         | 1,117                             | 895                              |
| 16/20 M Vehicle Tax                        | 1,246                         | 1,305                             | 1,001                            |
| Commercial Vehicle Tax                     | 1,831                         | 2,099                             | 1,974                            |
| Watercraft Tax                             | 0                             | 277                               | 225                              |
| In Lieu of Tax                             | 1,540                         | 1,406                             | 1,406                            |
|  |                               |                                   |                                  |
| Interest on Idle Funds                     | 0                             | 0                                 | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| Total Receipts                             | 1,014,252                     | 1,026,007                         | 27,010                           |
| Resources Available:                       | 1,023,277                     | 1,026,008                         | 27,010                           |
| Expenditures:                              |                               |                                   |                                  |
| Culture and Recreation                     |                               |                                   |                                  |
| Appropriation                              | 1,023,276                     | 1,026,008                         | 1,040,141                        |
|  |                               |                                   |                                  |
| Cash Forward (2018 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| Total Expenditures                         | 1,023,276                     | 1,026,008                         | 1,040,141                        |
| Unencumbered Cash Balance Dec 31           | 1                             | 0                                 | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:    | 1,026,141                     | 1,026,141                         | 1,040,141                        |
| Non-Appropriated Balance                   |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance         |                               |                                   | 1,040,141                        |
| Tax Required                               |                               |                                   | 1,013,131                        |
| Delinquent Comp Rate: 0.2%                 |                               |                                   | 2,128                            |
| Amount of 2017 Ad Valorem Tax              |                               |                                   | 1,015,259                        |

Adopted Budget

Library Employee Benefits Fund

|  | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 1,459                         | 1                                 | 0                                |
| Receipts:                                  |                               |                                   |                                  |
| Ad Valorem Tax                             | 180,443                       | 181,843                           | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                             | 554                           | 453                               | 453                              |
| Motor Vehicle Tax                          | 3,905                         | 4,191                             | 3,482                            |
| Recreational Vehicle Tax                   | 188                           | 205                               | 164                              |
| 16/20 M Vehicle Tax                        | 232                           | 239                               | 183                              |
| Commercial Vehicle Tax                     | 340                           | 385                               | 361                              |
| Watercraft Tax                             | 0                             | 51                                | 41                               |
| In Lieu of Tax                             | 282                           | 258                               | 258                              |
|  |                               |                                   |                                  |
| Interest on Idle Funds                     | 0                             | 0                                 | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 174                               | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| Total Receipts                             | 185,944                       | 187,799                           | 4,942                            |
| Resources Available:                       | 187,403                       | 187,800                           | 4,942                            |
| Expenditures:                              |                               |                                   |                                  |
| Culture and Recreation                     |                               |                                   |                                  |
| Appropriation                              | 187,402                       | 187,800                           | 187,800                          |
|  |                               |                                   |                                  |
| Cash Forward (2018 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| Total Expenditures                         | 187,402                       | 187,800                           | 187,800                          |
| Unencumbered Cash Balance Dec 31           | 1                             | 0                                 | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:    | 187,800                       | 187,800                           | 187,800                          |
| Non-Appropriated Balance                   |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance         |                               |                                   | 187,800                          |
| Tax Required                               |                               |                                   | 182,858                          |
| Delinquent Comp Rate: 0.2%                 |                               |                                   | 384                              |
| Amount of 2017 Ad Valorem Tax              |                               |                                   | 183,242                          |

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Coffey County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Mental Health Fund        | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1             | 950                           | 0                                 | 2,500                            |
| Receipts:                                   |                               |                                   |                                  |
| Ad Valorem Tax                              | 76,839                        | 85,034                            | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                              | 227                           | 193                               | 193                              |
| Motor Vehicle Tax                           | 1,560                         | 1,788                             | 1,628                            |
| Recreational Vehicle Tax                    | 75                            | 87                                | 77                               |
| 16/20 M Vehicle Tax                         | 93                            | 102                               | 86                               |
| Commercial Vehicle Tax                      | 136                           | 164                               | 169                              |
| Watercraft Tax                              | 0                             | 22                                | 19                               |
| In Lieu of Tax                              | 120                           | 110                               | 110                              |
|   |                               |                                   |                                  |
| Interest on Idle Funds                      | 0                             | 0                                 | 0                                |
| Neighborhood Revitalization Rebate          | 0                             | 0                                 | 0                                |
| Miscellaneous                               | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Recd |                               |                                   |                                  |
| Total Receipts                              | 79,050                        | 87,500                            | 2,282                            |
| Resources Available:                        | 80,000                        | 87,500                            | 4,782                            |
| Expenditures:                               |                               |                                   |                                  |
| Health                                      |                               |                                   |                                  |
| Appropriation                               | 80,000                        | 85,000                            | 85,000                           |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2018 column)                  | 0                             | 0                                 | 0                                |
| Miscellaneous                               | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp  |                               |                                   |                                  |
| Total Expenditures                          | 80,000                        | 85,000                            | 85,000                           |
| Unencumbered Cash Balance Dec 31            | 0                             | 2,500                             | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:     | 80,000                        | 87,500                            | 85,000                           |
| Non-Appropriated Balance                    |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance          |                               |                                   | 85,000                           |
| Tax Required                                |                               |                                   | 80,218                           |
| Delinquent Comp Rate: 0.2%                  |                               |                                   | 168                              |
| Amount of 2017 Ad Valorem Tax               |                               |                                   | 80,386                           |

| Adopted Budget<br>Intellectual Disability Fund | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                | 1,470                         | 681                               | 424                              |
| Receipts:                                      |                               |                                   |                                  |
| Ad Valorem Tax                                 | 151,197                       | 152,400                           | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                                 | 481                           | 379                               | 379                              |
| Motor Vehicle Tax                              | 3,272                         | 3,513                             | 2,918                            |
| Recreational Vehicle Tax                       | 157                           | 171                               | 137                              |
| 16/20 M Vehicle Tax                            | 194                           | 200                               | 153                              |
| Commercial Vehicle Tax                         | 285                           | 322                               | 303                              |
| Watercraft Tax                                 | 0                             | 42                                | 35                               |
| In Lieu of Tax                                 | 236                           | 216                               | 216                              |
|  |                               |                                   |                                  |
| Interest on Idle Funds                         | 0                             | 0                                 | 0                                |
| Neighborhood Revitalization Rebate             | 0                             | 0                                 | 0                                |
| Miscellaneous                                  | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Recd    |                               |                                   |                                  |
| Total Receipts                                 | 155,822                       | 157,243                           | 4,141                            |
| Resources Available:                           | 157,292                       | 157,924                           | 4,565                            |
| Expenditures:                                  |                               |                                   |                                  |
| Health   |                               |                                   |                                  |
| Appropriation                                  | 156,611                       | 157,500                           | 157,500                          |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2018 column)                     | 0                             | 0                                 | 0                                |
| Miscellaneous                                  | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp     |                               |                                   |                                  |
| Total Expenditures                             | 156,611                       | 157,500                           | 157,500                          |
| Unencumbered Cash Balance Dec 31               | 681                           | 424                               | xxxxxxxxxxxxxxxxxxxx             |
| 2016/2017/2018 Budget Authority Amount:        | 157,500                       | 157,500                           | 157,500                          |
| Non-Appropriated Balance                       |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance             |                               |                                   | 157,500                          |
| Tax Required                                   |                               |                                   | 152,935                          |
| Delinquent Comp Rate: 0.2%                     |                               |                                   | 321                              |
| Amount of 2017 Ad Valorem Tax                  |                               |                                   | 153,256                          |

See accompanying summary of significant forecast assumptions and accountants' compilation report.



## FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Noxious Weed Fund        | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 154,803                       | 128,774                            | 72,504                           |
| Receipts:                                  |                               |                                    |                                  |
| Ad Valorem Tax                             | 360,854                       | 411,263                            | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                             | 1,222                         | 905                                | 905                              |
| Motor Vehicle Tax                          | 9,749                         | 8,387                              | 7,874                            |
| Recreational Vehicle Tax                   | 469                           | 409                                | 370                              |
| 16/20-M Vehicle Tax                        | 484                           | 479                                | 414                              |
| Commercial Vehicle Tax                     | 849                           | 770                                | 817                              |
| Watercraft Tax                             | 0                             | 101                                | 93                               |
| In Lieu of Tax                             | 564                           | 516                                | 516                              |
|  |                               |                                    |                                  |
| Interest on Idle Funds                     | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                    |                                  |
| Total Receipts                             | 374,191                       | 422,830                            | 10,989                           |
| Resources Available:                       | 528,994                       | 551,604                            | 83,493                           |
| Expenditures:                              |                               |                                    |                                  |
| Agriculture                                |                               |                                    |                                  |
| Personal Services                          | 168,455                       | 198,100                            | 198,100                          |
| Contractual Services                       | 15,821                        | 25,000                             | 25,000                           |
| Commodities                                | 345,988                       | 350,000                            | 400,000                          |
| Capital Outlay                             | 0                             | 6,000                              | 6,000                            |
| Reimbursed Expense                         | (180,044)                     | (150,000)                          | (150,000)                        |
| Operating Transfer to                      |                               |                                    |                                  |
| Special Noxious Weed Fund                  | 50,000                        | 50,000                             | 50,000                           |
| Cash Forward (2018 column)                 | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                    |                                  |
| Total Expenditures                         | 400,220                       | 479,100                            | 529,100                          |
| Unencumbered Cash Balance Dec 31           | 128,774                       | 72,504                             | xxxxxxxxxxxxxxxx                 |
| 2016/2017/2018 Budget Authority Amount:    | 475,500                       | 479,100                            | 529,100                          |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 529,100                          |
|  |                               | Tax Required                       | 445,607                          |
|  |                               | Delinquent Comp Rate: 0.2%         | 936                              |
|  |                               | Amount of 2017 Ad Valorem Tax      | 446,543                          |

| Adopted Budget<br>Special Bridge Fund      | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017  | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 1,452,928                     | 1,476,506                          | 666,411                          |
| Receipts:                                  |                               |                                    |                                  |
| Ad Valorem Tax                             | 366,845                       | 244,012                            | xxxxxxxxxxxxxxxx                 |
| Delinquent Tax                             | 1,593                         | 920                                | 920                              |
| Motor Vehicle Tax                          | 8,056                         | 8,523                              | 4,672                            |
| Recreational Vehicle Tax                   | 388                           | 416                                | 220                              |
| 16/20 M Vehicle Tax                        | 1,121                         | 486                                | 246                              |
| Commercial Vehicle Tax                     | 702                           | 782                                | 484                              |
| Watercraft Tax                             | 0                             | 103                                | 55                               |
| In Lieu of Tax                             | 574                           | 524                                | 524                              |
|  |                               |                                    |                                  |
| Interest on Idle Funds                     | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate         | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                    |                                  |
| Total Receipts                             | 379,279                       | 255,766                            | 7,121                            |
| Resources Available:                       | 1,832,207                     | 1,732,272                          | 673,532                          |
| Expenditures:                              |                               |                                    |                                  |
| Public Works                               |                               |                                    |                                  |
| Personal Services                          | 161,626                       | 194,261                            | 198,328                          |
| Contractual Services                       | 197,150                       | 595,000                            | 599,100                          |
| Commodities                                | 145,246                       | 257,600                            | 226,600                          |
| Capital Outlay                             | 373                           | 19,000                             | 27,000                           |
| Reimbursed Expense                         | (148,694)                     | 0                                  | 0                                |
| Cash Forward (2018 column)                 | 0                             | 0                                  | 0                                |
| Miscellaneous                              | 0                             | 0                                  | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                    |                                  |
| Total Expenditures                         | 355,701                       | 1,065,861                          | 1,051,028                        |
| Unencumbered Cash Balance Dec 31           | 1,476,506                     | 666,411                            | xxxxxxxxxxxxxxxx                 |
| 2016/2017/2018 Budget Authority Amount:    | 1,022,183                     | 1,065,861                          | 1,051,028                        |
|  |                               | Non-Appropriated Balance           |                                  |
|  |                               | Total Expenditure/Non-Appr Balance | 1,051,028                        |
|  |                               | Tax Required                       | 377,496                          |
|  |                               | Delinquent Comp Rate: 0.2%         | 793                              |
|  |                               | Amount of 2017 Ad Valorem Tax      | 378,289                          |

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>Special Alcohol Program Fund | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                | 10,096                        | 10,948                            | 12,698                           |
| Receipts:                                      |                               |                                   |                                  |
| Local Alcoholic Liquor Tax                     | 852                           | 1,750                             | 767                              |
|  |                               |                                   |                                  |
| Interest on Idle Funds                         | 0                             | 0                                 |                                  |
| Miscellaneous                                  | 0                             | 0                                 |                                  |
| Does miscellaneous exceed 10% of Total Rec     |                               |                                   |                                  |
| <b>Total Receipts</b>                          | <b>852</b>                    | <b>1,750</b>                      | <b>767</b>                       |
| <b>Resources Available:</b>                    | <b>10,948</b>                 | <b>12,698</b>                     | <b>13,465</b>                    |
| Expenditures:                                  |                               |                                   |                                  |
| Health   |                               |                                   |                                  |
| Contractual Services                           | 0                             | 0                                 | 13,465                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2018 column)                     | 0                             | 0                                 | 0                                |
| Miscellaneous                                  | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp     |                               |                                   |                                  |
| <b>Total Expenditures</b>                      | <b>0</b>                      | <b>0</b>                          | <b>13,465</b>                    |
| Unencumbered Cash Balance Dec 31               | 10,948                        | 12,698                            | 0                                |
| 2016/2017/2018 Budget Authority Amount:        | 0                             | 12,346                            | 13,465                           |

## Adopted Budget

| Special Parks & Recreation Fund            | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 3,715                         | 3,660                             | 4,035                            |
| Receipts:                                  |                               |                                   |                                  |
| Local Alcoholic Liquor Tax                 | 445                           | 875                               | 384                              |
|  |                               |                                   |                                  |
| Interest on Idle Funds                     | 0                             | 0                                 |                                  |
| Miscellaneous                              | 0                             | 0                                 |                                  |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>445</b>                    | <b>875</b>                        | <b>384</b>                       |
| <b>Resources Available:</b>                | <b>4,160</b>                  | <b>4,535</b>                      | <b>4,419</b>                     |
| Expenditures:                              |                               |                                   |                                  |
| Culture and Recreation                     |                               |                                   |                                  |
| Contractual Services                       | 500                           | 500                               | 4,419                            |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2018 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>500</b>                    | <b>500</b>                        | <b>4,419</b>                     |
| Unencumbered Cash Balance Dec 31           | 3,660                         | 4,035                             | 0                                |
| 2016/2017/2018 Budget Authority Amount:    | 4,800                         | 5,090                             | 4,419                            |

See accompanying summary of significant forecast assumptions and accountants' compilation report.



## FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>Special Noxious Weed Fund | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1             | 217,261                       | 267,261                           | 317,261                          |
| Receipts:                                   |                               |                                   |                                  |
| Operating Transfers from                    |                               |                                   |                                  |
| Noxious Weed Fund                           | 50,000                        | 50,000                            | 50,000                           |
| Interest on Idle Funds                      | 0                             | 0                                 | 0                                |
| Miscellaneous                               | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec  |                               |                                   |                                  |
| <b>Total Receipts</b>                       | <b>50,000</b>                 | <b>50,000</b>                     | <b>50,000</b>                    |
| <b>Resources Available:</b>                 | <b>267,261</b>                | <b>317,261</b>                    | <b>367,261</b>                   |
| Expenditures:                               |                               |                                   |                                  |
| Agriculture                                 |                               |                                   |                                  |
| Capital Outlay                              | 0                             | 0                                 | 367,261                          |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2018 column)                  | 0                             | 0                                 | 0                                |
| Miscellaneous                               | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp  |                               |                                   |                                  |
| <b>Total Expenditures</b>                   | <b>0</b>                      | <b>0</b>                          | <b>367,261</b>                   |
| Unencumbered Cash Balance Dec 31            | 267,261                       | 317,261                           | 0                                |
| 2016/2017/2018 Budget Authority Amount:     | 215,000                       | 217,261                           | 367,261                          |

## Adopted Budget

| Emergency Telephone Service Fund           | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 100,556                       | 56,992                            | 0                                |
| Receipts:                                  |                               |                                   |                                  |
| Emergency Telephone Tax                    | 67,020                        | 64,000                            | 64,000                           |
| Reimbursed Expenses from General Fund      | 0                             | 0                                 | 61,000                           |
| Interest on Idle Funds                     | 183                           | 70                                | 70                               |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>67,203</b>                 | <b>64,070</b>                     | <b>125,070</b>                   |
| <b>Resources Available:</b>                | <b>167,759</b>                | <b>121,062</b>                    | <b>125,070</b>                   |
| Expenditures:                              |                               |                                   |                                  |
| Public Safety                              |                               |                                   |                                  |
| Contractual Services                       | 40,672                        | 60,000                            | 60,000                           |
| Capital Outlay                             | 70,095                        | 61,062                            | 65,070                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2018 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>110,767</b>                | <b>121,062</b>                    | <b>125,070</b>                   |
| Unencumbered Cash Balance Dec 31           | 56,992                        | 0                                 | 0                                |
| 2016/2017/2018 Budget Authority Amount:    | 162,000                       | 169,324                           | 125,070                          |

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>Tourism & Convention Promotion Fund | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                       | 0                             | 27,704                            | 27,704                           |
| Receipts:   |                               |                                   |                                  |
| Transient Guest Tax                                   | 46,704                        | 20,000                            | 20,000                           |
|   |                               |                                   |                                  |
| Interest on Idle Funds                                | 0                             | 0                                 | 0                                |
| Miscellaneous   | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec            |                               |                                   |                                  |
| <b>Total Receipts</b>                                 | <b>46,704</b>                 | <b>20,000</b>                     | <b>20,000</b>                    |
| <b>Resources Available:</b>                           | <b>46,704</b>                 | <b>47,704</b>                     | <b>47,704</b>                    |
| Expenditures:   |                               |                                   |                                  |
| Economic Development                                  |                               |                                   |                                  |
| Contractual Services                                  | 19,000                        | 20,000                            | 21,000                           |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2018 column)                            | 0                             | 0                                 | 0                                |
| Miscellaneous   | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp            |                               |                                   |                                  |
| <b>Total Expenditures</b>                             | <b>19,000</b>                 | <b>20,000</b>                     | <b>21,000</b>                    |
| Unencumbered Cash Balance Dec 31                      | 27,704                        | 27,704                            | 26,704                           |
| 2016/2017/2018 Budget Authority Amount:               | 22,000                        | 24,500                            | 21,000                           |

## Adopted Budget

| Solid Waste Fund                           | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            | 82,828                        | 38,892                            | 21,403                           |
| Receipts:                                  |                               |                                   |                                  |
| Service Fees                               | 164,190                       | 160,000                           | 160,000                          |
| Landfill Fees                              | 28,661                        | 30,000                            | 30,000                           |
| Reimbursed Expenses from General Fund      | 0                             | 80,000                            | 100,000                          |
| Interest on Idle Funds                     | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>192,851</b>                | <b>270,000</b>                    | <b>290,000</b>                   |
| <b>Resources Available:</b>                | <b>275,679</b>                | <b>308,892</b>                    | <b>311,403</b>                   |
| Expenditures:                              |                               |                                   |                                  |
| Sanitation                                 |                               |                                   |                                  |
| Personal Services                          | 175,603                       | 178,189                           | 185,452                          |
| Contractual Services                       | 29,796                        | 43,300                            | 43,300                           |
| Commodities                                | 21,233                        | 59,000                            | 59,000                           |
| Capital Outlay                             | 10,337                        | 7,000                             | 7,000                            |
| Reimbursed Expense                         | (182)                         | 0                                 | 0                                |
|  |                               |                                   |                                  |
| Cash Forward (2018 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>236,787</b>                | <b>287,489</b>                    | <b>294,752</b>                   |
| Unencumbered Cash Balance Dec 31           | 38,892                        | 21,403                            | 16,651                           |
| 2016/2017/2018 Budget Authority Amount:    | 280,399                       | 287,489                           | 294,752                          |

See accompanying summary of significant forecast assumptions and accountants' compilation report.



## FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>Jacob's Creek Sewer District Fund | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                     | 206,972                       | 214,750                           | 222,250                          |
| Receipts:   |                               |                                   |                                  |
| Ad Valorem Tax                                      | 3,251                         | 3,700                             | 3,700                            |
| Delinquent Tax                                      | 4,413                         | 4,800                             | 4,800                            |
| Service Fees  | 5,502                         | 5,000                             | 5,000                            |
| Interest on Idle Funds                              | 0                             | 0                                 | 0                                |
| Miscellaneous                                       | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Rec          |                               |                                   |                                  |
| <b>Total Receipts</b>                               | <b>13,166</b>                 | <b>13,500</b>                     | <b>13,500</b>                    |
| <b>Resources Available:</b>                         | <b>220,138</b>                | <b>228,250</b>                    | <b>235,750</b>                   |
| Expenditures:                                       |                               |                                   |                                  |
| Sanitation  |                               |                                   |                                  |
| Contractual Services                                | 5,388                         | 6,000                             | 235,750                          |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2018 column)                          | 0                             | 0                                 | 0                                |
| Miscellaneous                                       | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% of Total Exp          |                               |                                   |                                  |
| <b>Total Expenditures</b>                           | <b>5,388</b>                  | <b>6,000</b>                      | <b>235,750</b>                   |
| Unencumbered Cash Balance Dec 31                    | 214,750                       | 222,250                           | 0                                |
| 2016/2017/2018 Budget Authority Amount:             | 212,800                       | 228,210                           | 235,750                          |

## Adopted Budget

| 0  | Prior Year<br>Actual for 2016 | Current Year<br>Estimate for 2017 | Proposed Budget<br>Year for 2018 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1            |                               | 0                                 | 0                                |
| Receipts:                                  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Interest on Idle Funds                     |                               |                                   |                                  |
| Miscellaneous                              |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| <b>Resources Available:</b>                | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| Expenditures:                              |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2018 column)                 |                               |                                   |                                  |
| Miscellaneous                              |                               |                                   |                                  |
| Does miscellaneous exceed 10% of Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| Unencumbered Cash Balance Dec 31           | 0                             | 0                                 | 0                                |
| 2016/2017/2018 Budget Authority Amount:    | 0                             | 0                                 | 0                                |

See accompanying summary of significant forecast assumptions and accountants' compilation report.





## 2018

(Only the actual budget year for 2016 is to be shown)

(1) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

| RWI Infrastructure Fund |         | Utility Improvement Reserve |           | GIS Reserve Fund   |           | Motor Vehicle Operating Fund |        |
|-------------------------|---------|-----------------------------|-----------|--------------------|-----------|------------------------------|--------|
| Unencumbered            |         | Unencumbered                |           | Unencumbered       |           | Unencumbered                 |        |
| Cash Balance Jan 1      | 135,133 | Cash Balance Jan 1          | 1,513,553 | Cash Balance Jan 1 | 1,102,102 | Cash Balance Jan 1           | 49,697 |
| Receipts:               |         | Receipts:                   |           | Receipts:          |           | Receipts:                    |        |
| Total                   |         | Total                       |           | Total              |           | Total                        |        |
| 3,128,544               |         | 3,128,544                   |           | 3,128,544          |           | 3,128,544                    |        |

|                      |         | Operating Transfers from:              | Receipts:      | Receipts:                              |
|----------------------|---------|--|----------------|--|
| None                 | 0       |  | Other Receipts | Licenses, Fees & Penalties             |
|                      |         | General Fund                           | Misc           | Officer Fees                           |
|                      |         | 1,092,000                              | 776            | 92,221                                 |
|                      |         | Economic Development                   |                |  |
|                      |         | Employee Benefits Fund                 |                |  |
|                      |         | Health Fund                            |                |  |
|                      |         | 61,000                                 |                |  |
| Total Receipts       | 0       | 1,092,000                              | 776            | 92,221                                 |
| Resources Available: | 155,133 | Total Receipts<br>Resources Available: | 309,055        | Total Receipts<br>Resources Available: |
| Expenditures:        |         | 2,565,533                              |                | 141,718                                |
| Expenditures:        |         |  |                | 5,026,041                              |

[illegible]

**\*\*Note:** These two block figures should agree.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

## NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2016 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Find Name:

(5) Fund Name:

[illegible]

\*\*\*Note: These two block figures should agree

See accompanying summary of significant forecast assumptions and accountants' compilation report.



## 2018

### Non-Budgeted Funds-D

(5) Fund Name:

[illegible]

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**NON-BUDGETTED FUNDS (E)**

(Only the actual budget year for 2016 is to be shown)

### Non-Budgeted Funds-E

(5) Fund Name:

**\*\*Note:** These two block figures should agree.  
See accompanying summary of significant forecast assumptions and accountants' compilation report.  
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## 2018

[illegible]

See accompanying summary of significant forecast assumptions and accountants' compilation report.

NOTICE OF BUDGET HEARING

The governing body of  
**Coffey County**  
will meet on August 14, 2017 at 10:00 A.M. at County Commission Chambers for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                         | Prior Year Actual for 2016 |                  | Current Year Estimate for 2017 |                  | Proposed Budget Year for 2018     |                               |                |
|------------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|----------------|
|                              | Expenditures               | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | Est. Tax Rate* |
| General                      | 11,163,567                 | 23.173           | 14,471,201                     | 25.399           | 16,940,747                        | 14,854,381                    | 27.832         |
| Debt Service                 |                            |                  |                                |                  |                                   |                               |                |
| Road & Bridge                | 4,621,251                  | 9.919            | 5,611,143                      | 9.965            | 5,606,665                         | 2,785,151                     | 5.218          |
| Ambulance Fund               | 974,859                    | 1.934            | 1,019,747                      | 1.983            | 1,019,747                         | 995,048                       | 1.864          |
| Conservation District Fund   | 29,675                     | 0.057            | 30,125                         | 0.059            | 30,125                            | 29,396                        | 0.055          |
| Economic Development Fund    | 216,960                    | 0.419            | 232,000                        | 0.450            | 307,000                           | 299,893                       | 0.562          |
| Employee Benefits Fund       | 3,458,328                  | 6.890            | 3,905,000                      | 7.300            | 4,400,000                         | 4,260,977                     | 7.984          |
| Extension Council Fund       | 160,736                    | 0.313            | 166,817                        | 0.325            | 175,000                           | 170,981                       | 0.320          |
| Health Fund                  | 559,863                    | 0.694            | 570,455                        | 0.688            | 611,209                           | 351,276                       | 0.658          |
| Historical Society Fund      | 269,674                    | 0.525            | 277,056                        | 0.539            | 279,959                           | 273,255                       | 0.512          |
| Hospital Maintenance Fund    | 632,284                    | 1.231            | 1,019,747                      | 2.005            | 1,019,747                         | 996,161                       | 1.866          |
| Library Fund                 | 1,023,276                  | 1.986            | 1,026,008                      | 1.994            | 1,040,141                         | 1,015,259                     | 1.902          |
| Library Employee Benefit     | 187,402                    | 0.364            | 187,800                        | 0.365            | 187,800                           | 183,242                       | 0.343          |
| Mental Health Fund           | 80,000                     | 0.155            | 85,000                         | 0.171            | 85,000                            | 80,386                        | 0.151          |
| Intellectual Disability Fund | 156,611                    | 0.305            | 157,500                        | 0.306            | 157,500                           | 153,256                       | 0.287          |
| Noxious Weed Fund            | 400,220                    | 0.728            | 479,100                        | 0.825            | 529,100                           | 446,543                       | 0.837          |
| Special Bridge Fund          | 355,701                    | 0.740            | 1,065,861                      | 0.490            | 1,051,028                         | 378,289                       | 0.709          |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
| Special Alcohol Program      |                            |                  |                                |                  | 13,465                            |                               |                |
| Special Parks & Recreation   | 500                        |                  | 500                            |                  | 4,419                             |                               |                |
| Special Noxious Weed Fund    |                            |                  |                                |                  | 367,261                           |                               |                |
| Emergency Telephone Service  | 110,767                    |                  | 121,062                        |                  | 125,070                           |                               |                |
| Tourism & Convention Program | 19,000                     |                  | 20,000                         |                  | 21,000                            |                               |                |
| Solid Waste Fund             | 236,787                    |                  | 287,489                        |                  | 294,752                           |                               |                |
| Jacob's Creek Sewer District | 5,388                      |                  | 6,000                          |                  | 235,750                           |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
|                              |                            |                  |                                |                  |                                   |                               |                |
| Non-Budgeted Funds-A         | 723,641                    |                  |                                |                  |                                   |                               |                |
| Non-Budgeted Funds-B         | 192,431                    |                  |                                |                  |                                   |                               |                |
| Non-Budgeted Funds-C         | 27,173                     |                  |                                |                  |                                   |                               |                |
| Non-Budgeted Funds-D         | 64,334                     |                  |                                |                  |                                   |                               |                |
| Non-Budgeted Funds-E         | 24,118                     |                  |                                |                  |                                   |                               |                |
| Totals                       | 25,694,546                 | 49.433           | 30,739,611                     | 52.864           | 34,502,485                        | 27,273,494                    | 51.100         |
| Less: Transfers              | 3,603,997                  |                  | 1,506,000                      |                  | 2,297,727                         |                               |                |
| Net Expenditure              | 22,090,549                 |                  | 29,233,611                     |                  | 32,204,758                        |                               |                |
| Total Tax Levied             | 24,710,328                 |                  | 26,500,579                     |                  | xxxxxx                            |                               |                |
| Assessed Valuation           | 499,875,146                |                  | 501,381,009                    |                  | 533,708,966                       |                               |                |

Outstanding Indebtedness,

|                   | 2015 | 2016 | 2017 |
|-------------------|------|------|------|
| January 1,        |      |      |      |
| G.O. Bonds        | 0    | 0    | 0    |
| Revenue Bonds     | 0    | 0    | 0    |
| Other             | 0    | 0    | 0    |
| Lease Pur. Princ. | 0    | 0    | 0    |
| Total             | 0    | 0    | 0    |

\*Tax rates are expressed in mills

Angie Kirchner  
Clerk

|                           |             |       |             |       |             |         |      |
|---------------------------|-------------|-------|-------------|-------|-------------|---------|------|
| Rural Fire District No. 1 | 780,183     | 1.521 | 930,099     | 1.819 | 979,235     | 957,441 | 1.79 |
| Assessed Valuation        | 500,844,325 |       | 502,353,919 |       | 534,757,048 |         |      |

See accompanying summary of significant forecast assumptions and accountants' compilation report.



**Coffey County, Kansas**  
**Summary of Significant Forecast Assumptions**  
**For the Years Ended December 31, 2017 and 2018**

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 24, 2017, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration - Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2017

Forecasted results for the year ending December 31, 2017, were calculated by utilizing the adopted 2017 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 99.5% of the amount of taxes levied for 2017.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county during preparation of the 2017 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League of Kansas Municipalities.

Forecasted Results for the Year Ending December 31, 2018

Forecasted results for the year ending December 31, 2018, were based upon the forecasted results of operations for the year ending December 31, 2017. With the exception of the items listed below, receipts and expense amounts from 2017 were used for 2018.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and exceed, overall, the amount calculated to be in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county for preparation of the 2018 annual budget.

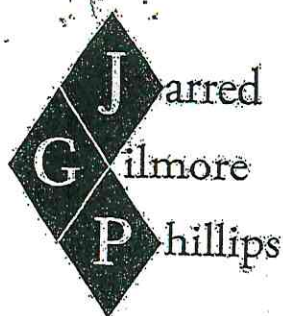
State highway gas tax receipts were based upon estimates updated and provided from the League Kansas of Municipalities.

#### Expenses

Expenses for various funds and departments were based upon requests submitted by the various county departments and approved by the County Commissioners.

The County is planning to continue with the similar past transfers between funds for operations and for certain reserve funds.





## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners  
Coffey County, Kansas  
110 S. 6th Street  
Burlington, KS 66839

Management is responsible for the accompanying historical financial statements of Coffey County Rural Fire District No. 1, Coffey County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2016, in accordance with the Kansas Department of Administration - Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of Coffey County Rural Fire District No. 1, Coffey County, Kansas, for the years ending December 31, 2017 and 2018 in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

### Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration - Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration - Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

*Jarred Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants  
Chanute, Kansas  
July 24, 2017

Jarred, Gilmore & Phillips, PA  
CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97  
NEODESHA, KANSAS 66757  
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779  
CHANUTE, KANSAS 66720  
(620) 431-6342

16 W. JACKSON  
IOLA, KANSAS 66749  
(620) 365-3125



**CERTIFICATE**

State of Kansas  
Special District  
2018

To the Clerk of Coffey County, State of Kansas  
We, the undersigned, officers of  
**Rural Fire District No. 1**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

| Table of Contents:   |               | Page No. | 2018 Adopted Budget               |                               |                                       |
|--|---------------|----------|-----------------------------------|-------------------------------|---------------------------------------|
|  |               |          | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | County Clerk's Use Only               |
| Computation to Determine Limit for 2018                                    |               | 2        |                                   |                               |                                       |
| Allocation MVT, RVT, 16/20M Vehicle Tax                                    |               | 3        |                                   |                               |                                       |
| Schedule of Transfers  |               | 4        |                                   |                               |                                       |
| Statement of Indebt. & Lease/Purchase                                      |               | 5        |                                   |                               |                                       |
| <b>Fund</b>  | <b>K.S.A.</b> |          |                                   |                               |                                       |
| General  | 19-3601       | 6        | 979,235                           | 957,441                       |                                       |
|  |               |          |                                   |                               |                                       |
|  |               |          |                                   |                               |                                       |
|  |               |          |                                   |                               |                                       |
|  |               |          |                                   |                               |                                       |
| <b>Totals</b>  |               | xxxxxxx  | 979,235                           | 957,441                       |                                       |
| Budget Summary   |               | 7        |                                   |                               |                                       |
|  |               |          |                                   |                               | County Clerk's Use Only               |
|  |               |          |                                   |                               | Nov. 1, 2017 Total Assessed Valuation |
| Resolution required? Notice of the vote to adopt required to be published? |               |          | Yes                               |                               |                                       |

Assisted by:  
Philip A. Jarred, CPA  
Jarred, Gilmore & Phillips, PA  
Address:  
1815 S Santa Fe, PO Box 779  
Chanute, KS 66720  
Email:  
pjarred@jgppa.com

*[Signature]*  
\_\_\_\_\_  
*[Signature]*  
\_\_\_\_\_  
*[Signature]*  
\_\_\_\_\_  
*[Signature]*  
\_\_\_\_\_  
Governing Body

Attest: August 14th 2017  
*Annie Kitchen*  
County Clerk



See accompanying summary of significant forecast assumptions and accountants' compilation report.



Computation to Determine Limit for 2018

|  |                                | Amount of Levy |
|--|--------------------------------|----------------|
| 1. Total tax levy amount in 2017 budget  |                                | + \$ 914,013   |
| 2. Debt service levy in 2017 budget  |                                | - \$ 0         |
| 3. Tax levy excluding debt service   |                                | \$ 914,013     |
| 2017 Valuation Information for Valuation Adjustments   |                                |                |
| 4. New improvements for 2017:  | + 7,015,003                    |                |
| 5. Increase in personal property for 2017:   |                                |                |
| 5a. Personal property 2017   | + 4,025,185                    |                |
| 5b. Personal property 2016   | - 3,436,275                    |                |
| 5c. Increase in personal property (5a minus 5b)  | + 588,910                      |                |
| 6. Valuation of property that has changed in use during 2017:  | (Use Only if > 0)<br>5,399,830 |                |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 13,003,743                     |                |
| 8. Total estimated valuation July, 1, 2017   | 534,757,048                    |                |
| 9. Total valuation   | 534,757,048                    |                |
| 10. Factor for increase (7 divided by 9)   | 0.02432                        |                |
| 11. Amount of increase (10 times 3)  |                                | + \$ 22,226    |
| 12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  |                                | \$ 936,239     |
| 13. Debt service levy in this 2018 budget  |                                | 0              |
| 14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   |                                | 936,239        |
| 15. Consumer Price Index for all urban consumers for calendar year 2016  |                                | 0.014          |
| 16. Consumer Price Index adjustment (3 times 15)   |                                | \$ 12,796      |
| 17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) |                                | \$ 949,035     |

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Rural Fire District No. 1  
Coffey County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| 2017<br>Budgeted Funds | Tax Levy Amount in<br>2017 Budget | Allocation for Year 2018 |     |            |          |            |
|------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
|                        |                                   | MVT                      | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General                | 914,013                           | 17,436                   | 821 | 835        | 1,803    | 183        |
| Debt Service           | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
| Total                  | 914,013                           | 17,436                   | 821 | 835        | 1,803    | 183        |

County Treas Motor Vehicle Estimate

17,436

County Treas Recreational Vehicle Estimate

821

County Treas 16/20M Vehicle Estimate

835

County Treas Commercial Vehicle Tax Estimate

1,803

County Treas Watercraft Tax Estimate

183

MVT Factor 0.01908

RVT Factor 0.00090

16/20M Factor 0.00091

Comm Veh Factor 0.00197

Watercraft Factor 0.00020

See accompanying summary of significant forecast assumptions and accountants' compilation report.



Rural Fire District No. 1  
Coffey County

2018

Schedule of Transfers

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2016 | Current<br>Amount for<br>2017 | Proposed<br>Amount for<br>2018 | Transfers<br>Authorized by<br>Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| None                                     |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
| Totals                                   |                                    | 0                            | 0                             | 0                              |                                       |
| Adjustments*                             |                                    |                              |                               |                                |                                       |
| Adjusted Totals                          |                                    | 0                            | 0                             | 0                              |                                       |

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.  
See accompanying summary of significant forecast assumptions and accountants' compilation report.





See accompanying summary of significant forecast assumptions and accountants' compilation report.  
Page No. 6

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District

The governing body of  
Rural Fire District No. 1  
Coffey County

will meet on August 14, 2017 at 10:00 A.M. at County Commission Chambers for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at County Clerk's office and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND               | Prior Year Actual 2016 |                  | Current Year Estimate for 2017 |                  | Proposed Budget Year for 2018     |                               |                    |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                    | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | Estimate Tax Rate* |
| General            | 780,183                | 1.521            | 930,099                        | 1.819            | 979,235                           | 957,441                       | 1.790              |
| Totals             | 780,183                | 1.521            | 930,099                        | 1.819            | 979,235                           | 957,441                       | 1.790              |
| Less: Transfers    | 0                      |                  | 0                              |                  | 0                                 |                               |                    |
| Net Expenditures   | 780,183                |                  | 930,099                        |                  | 979,235                           |                               |                    |
| Total Tax Levied   | 761,784                |                  | 914,013                        |                  | xxxxxxxxxxxxxxx                   |                               |                    |
| Assessed Valuation | 500,844,325            |                  | 502,353,919                    |                  | 534,757,048                       |                               |                    |

### Outstanding Indebtedness,

| Jan 1,            | 2015 | 2016 | 2017 |
|-------------------|------|------|------|
| G.O. Bonds        | 0    | 0    | 0    |
| Revenue Bonds     | 0    | 0    | 0    |
| Other             | 0    | 0    | 0    |
| Lease Pur. Princ. | 0    | 0    | 0    |
| Total             | 0    | 0    | 0    |

\*Tax rates are expressed in mills.

Angie Kirchner  
County Clerk

See accompanying summary of significant forecast assumptions and accountants' compilation report.



**RESOLUTION NO. 836**

**A RESOLUTION EXPRESSING THE PROPERTY TAXATION POLICY OF THE BOARD OF COFFEY COUNTY COMMISSIONERS WITH RESPECT TO FINANCING THE 2018 ANNUAL BUDGET FOR COFFEY COUNTY FIRE DISTRICT NO. 1, COFFEY COUNTY, KANSAS.**

**WHEREAS**, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Coffey County Fire District No. 1 exceeding the amount levied to finance the 2017 budget of the Coffey County Fire District No. 1, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

**WHEREAS**, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

**WHEREAS**, Coffey County Fire District No. 1 provides essential services to its citizens; and

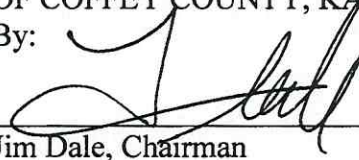
**WHEREAS**, the cost of providing these services continues to increase.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Coffey County Commissioners governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

ADOPTED THIS 27<sup>th</sup> DAY OF JULY, 2017.

BOARD OF COUNTY COMMISSIONERS  
OF COFFEY COUNTY, KANSAS,

By:

  
Jim Dale, Chairman

  
Robert L. Saueressig, Vice-Chairman

  
Kenneth L. Combes, Member



Angie Kirchner  
Angie Kirchner  
Coffey County Clerk

Fred Rowley  
Fred Rowley, Member

Donald Meats  
Donald Meats, Member

APPROVED AS TO FORM:

CB Phelan  
Christopher B. Phelan  
Coffey County Attorney



**Coffey County Rural Fire District No. 1 Notice of Vote Publication**

**Notice of Vote -**

In adopting the 2018 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban consumers. 5 members voted in favor of the budget and 0 members voted against the budget.

**Coffey County Rural Fire District No. 1**  
**Coffey County, Kansas**  
**Summary of Significant Forecast Assumptions**  
**For the Years Ended December 31, 2017 and 2018**

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 24, 2017, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration - Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2017

Forecasted results for the year ending December 31, 2017, were calculated by utilizing the adopted 2017 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 98% of the amount of taxes levied for 2017.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county during preparation of the 2017 annual budget.

Forecasted Results for the Year Ending December 31, 2018

Forecasted results for the year ending December 31, 2018, were based upon the forecasted results of operations for the year ending December 31, 2017. With the exception of the items listed below, receipts and expense amounts from 2017 were used for 2018.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and exceed, overall, the amount calculated to be in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county for preparation of the 2018 annual budget.

Expenses



ER OF THE

HILLIPS  
ASED  
SE NO. 17 PR 4

EARING AND  
CREDITORS

Kansas to All  
med:  
reby notified  
has been filed  
in this Court  
oper, an heir,  
e, and as ex-  
the Last Will  
of Christine  
dated April  
that the Will  
petition be ad-  
e and record,  
ointed as ex-  
bond, that he

August 3, 2017)

Item No.

114 budget

| Item No. | 2017    | 2018    |
|----------|---------|---------|
| 114      | 100,139 | 100,139 |
| 115      | 2,340   | 2,340   |
| 116      | 117,781 | 117,781 |

August 3, 2017)

For 2018 budget

| Item No. | 2017    | 2018    |
|----------|---------|---------|
| 117      | 100,139 | 100,139 |
| 118      | 2,340   | 2,340   |
| 119      | 117,781 | 117,781 |

(Published in *The Coffey County Republican* on Thursday, August 3, 2017)

### RESOLUTION NO. 836

A RESOLUTION EXPRESS-  
ING THE PROPERTY TAX-  
ATION POLICY OF THE  
BOARD OF COFFEY COUN-  
TY COMMISSIONERS WITH

NOW, THEREFORE, BE IT  
RESOLVED by the Board  
of Coffey County Commis-  
sioners governing body that  
a levy of property taxes in  
support of the 2018 budget ex-  
ceeding the amount levied in  
2017, as adjusted pursuant to  
K.S.A. 79-2925b, as amended,  
is hereby approved.

ADOPTED THIS 27th DAY  
OF JULY, 2017.

BOARD OF COUNTY COM-  
MISSIONERS OF COFFEY

to attend this meeting and to  
provide comments on the pro-  
posed project.

Any written comments re-  
garding this application  
should be provided within  
(15) days of this publication  
to USDA Rural Develop-  
ment, 1303 SW First Ameri-  
can Place, Suite 100, Topeka,  
KS 66604. Requests to receive  
a copy of this application  
should be directed to this of-  
fice.

Craig Meador  
Mayor

(Published in *The Coffey County Republican* on Thursday, August 3, 2017)

### NOTICE OF BUDGET HEARING

The governing body of  
Coffey County  
will meet on August 14, 2017 at 10:00 A.M. at County Commission Chambers for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at County Clerk's office and will be available at this hearing.  
BUDGET SUMMARY  
Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                                 | Prior Year Actual for 2016 |                 | Current Year Estimate for 2017 |                 | Proposed Budget Year for 2018     |                               |               |
|--------------------------------------|----------------------------|-----------------|--------------------------------|-----------------|-----------------------------------|-------------------------------|---------------|
|                                      | Expenditures               | Actual Tax Rate | Expenditures                   | Actual Tax Rate | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | Est. Tax Rate |
| General                              | 11,163,567                 | 23.173          | 14,471,201                     | 25.399          | 16,940,747                        | 14,854,381                    | 27.832        |
| Debt Service                         |                            |                 |                                |                 |                                   |                               |               |
| Road & Bridge                        | 4,621,251                  | 9.919           | 5,611,143                      | 9.965           | 5,606,669                         | 2,785,151                     | 5.218         |
| Ambulance Fund                       | 974,859                    | 1.934           | 1,019,747                      | 1.983           | 1,019,747                         | 895,048                       | 1.864         |
| Conservation District Fund           | 29,675                     | 0.057           | 30,125                         | 0.059           | 30,125                            | 29,396                        | 0.055         |
| Economic Development Fund            | 216,960                    | 0.419           | 232,000                        | 0.450           | 307,000                           | 299,893                       | 0.562         |
| Employee Benefits Fund               | 3,458,328                  | 6.890           | 3,905,000                      | 7.300           | 4,400,000                         | 4,260,977                     | 7.984         |
| Health Fund                          | 160,736                    | 0.313           | 166,817                        | 0.325           | 175,000                           | 170,981                       | 0.320         |
| Historical Society Fund              | 559,863                    | 0.694           | 570,455                        | 0.688           | 511,209                           | 551,276                       | 0.658         |
| Hospital Maintenance Fund            | 269,674                    | 0.525           | 277,056                        | 0.539           | 279,959                           | 273,255                       | 0.512         |
| Library Fund                         | 1,023,276                  | 1.231           | 1,019,747                      | 2.005           | 1,019,747                         | 996,161                       | 1.866         |
| Library Employee Benefit             | 182,402                    | 0.364           | 1,026,008                      | 1.994           | 1,040,141                         | 1,015,259                     | 1.902         |
| Mental Health Fund                   | 30,000                     | 0.155           | 187,800                        | 0.365           | 187,800                           | 183,242                       | 0.343         |
| Intellectual Disability Fund         | 156,611                    | 0.305           | 85,000                         | 0.171           | 85,000                            | 80,386                        | 0.151         |
| Noxious Weed Fund                    | 400,220                    | 0.728           | 479,100                        | 0.823           | 529,100                           | 446,543                       | 0.837         |
| Special Bridge Fund                  | 355,701                    | 0.740           | 1,055,861                      | 0.490           | 1,051,028                         | 378,289                       | 0.709         |
| Special Alcohol Program              |                            |                 |                                |                 |                                   |                               |               |
| Special Parks & Recreation           |                            |                 |                                |                 |                                   |                               |               |
| Special Noxious Weed Fund            | 500                        |                 | 500                            |                 | 13,465                            | 4,419                         |               |
| Emergency Telephone Service          | 110,767                    |                 | 121,062                        |                 | 367,261                           | 125,070                       |               |
| Tourism & Convention Fund            | 19,000                     |                 | 20,000                         |                 | 21,000                            | 21,000                        |               |
| Solid Waste Fund                     | 236,787                    |                 | 287,482                        |                 | 294,752                           | 235,730                       |               |
| Jacob's Creek Sewer District         | 5,388                      |                 | 6,000                          |                 |                                   |                               |               |
| Non-Budgeted Funds-A                 |                            |                 |                                |                 |                                   |                               |               |
| Non-Budgeted Funds-B                 | 723,641                    |                 |                                |                 |                                   |                               |               |
| Non-Budgeted Funds-C                 | 192,431                    |                 |                                |                 |                                   |                               |               |
| Non-Budgeted Funds-D                 | 27,173                     |                 |                                |                 |                                   |                               |               |
| Non-Budgeted Funds-E                 | 64,334                     |                 |                                |                 |                                   |                               |               |
| Totals                               | 25,694,546                 | 49.432          | 30,739,611                     | 52.864          | 34,502,485                        | 27,273,494                    | 51.100        |
| Less: Transfers                      | 3,603,997                  |                 | 1,506,000                      |                 | 2,297,127                         |                               |               |
| Net Expenditure                      | 22,090,549                 |                 | 29,233,611                     |                 | 32,204,758                        |                               |               |
| Total Tax Levied                     | 24,210,328                 |                 | 26,500,579                     |                 | 533,708,966                       |                               |               |
| Assessed Valuation                   | 499,875,146                |                 | 501,381,009                    |                 |                                   |                               |               |
| Outstanding Indebtedness, January 1, |                            |                 |                                |                 |                                   |                               |               |
| G.O. Bonds                           | 2015                       |                 | 2016                           |                 | 2017                              |                               |               |
| Revenue Bonds                        | 0                          |                 | 0                              |                 | 0                                 |                               |               |
| Other                                | 0                          |                 | 0                              |                 | 0                                 |                               |               |
| Lease-Pur. Princ.                    | 0                          |                 | 0                              |                 | 0                                 |                               |               |
| Total                                | 0                          |                 | 0                              |                 | 0                                 |                               |               |
| *Tax rates are expressed in mills    |                            |                 |                                |                 |                                   |                               |               |
| Angie Kirchner                       |                            |                 |                                |                 |                                   |                               |               |
| Clerk                                |                            |                 |                                |                 |                                   |                               |               |
| Rural Fire District No. 1            | 780,183                    | 1.521           | 930,099                        | 1.819           | 979,235                           | 937,441                       | 1.79          |
| Assessed Valuation                   | 500,844,325                |                 | 502,553,919                    |                 | 534,757,048                       |                               |               |